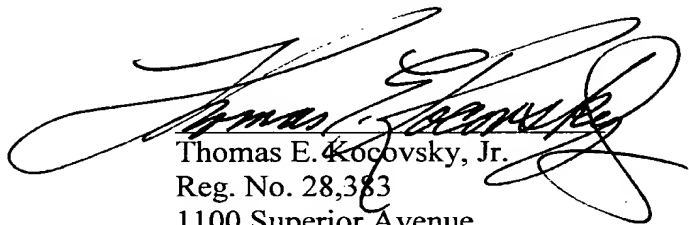


The Commissioner is hereby authorized to charge any Appeal fees or other fees which may be required, or to credit any overpayment to Deposit Account No. 06-0308.

Respectfully submitted,

FAY, SHARPE, FAGAN,
MINNICH & McKEE, LLP

A large, stylized handwritten signature in black ink, which appears to read "Thomas E. Kocovsky, Jr.", is written over the printed name and address.

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